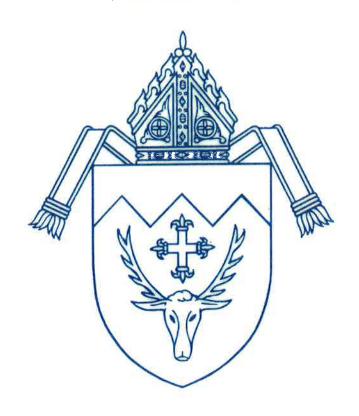
ROMAN CATHOLIC DIOCESE OF BURLINGTON VERMONT



MANUAL OF POLICIES FOR CATHOLIC CEMETERIES

NOVEMBER 2, 2012



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Joseph B. Sankovich, CCE, CPC and the Catholic Diocese of Burlington, Vermont

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JOSEPH B. SANKOVICH & ASSOCIATES

TOSEPH B. SANKOVICH & ASSOCIATES is a consulting service providing management expertise and training seminars to Catholic dioceses throughout the United States and Canada.

Bringing a ministerial focus to Catholic cemetery issues, the firm specializes in Management Evaluations, Pre-Need and Family Services Counseling Program Design, Operations and Maintenance Analysis & Training Manuals, Market Assessments, Human Relations Systems & Procedures, Accounting & Finance Systems and Procedures, and Parish Cemetery Evaluations/Programs.

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In November 1991, having satisfied the membership requirements of the **Academy of Professional Consultants and Advisors,** having demonstrated professional competence, and having pledged to abide by the Academy's Code of Professional Ethics, **JOSEPH B. SANKOVICH** has also been designated a **Certified Professional Consultant**.

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St. Anthony Cemetery, Sheldon Springs *Established 1913*



OFFICE OF THE BISHOP

Fifty-Five Joy Drive South Burlington, Vermont 05403

> Phone: (802) 658-6110 Fax: (802) 658-0436

"Eternal rest grant unto them, O Lord."

My dear brothers and sisters in Christ:

Throughout our Diocese, our faith guides us in caring for our beloved deceased who are at rest in our diocesan and parish cemeteries. These cemeteries call to mind the consistent teaching of the Church about the proper burial of our loved ones. The Catechism of the Catholic Church instructs us: "The bodies of the dead must be treated with respect and charity, in faith and hope of the Resurrection. The burial of the dead is a corporal work of mercy; it honors the children of God, who are temples of the Holy Spirit" (No. 2300). Our Catholic cemeteries, blessed and consecrated, receive our mortal bodies, once purified in the waters of Baptism and anointed with the Oil of Salvation, and which housed our immortal souls and were tabernacles for the Lord Himself at each Eucharistic Communion. Thus, upon death our bodies require a dignified burial. Again, in faith we believe, we profess that: "By death the soul is separated from the body, but in the resurrection God will give incorruptible life to our body, transformed by reunion with our soul. Just as Christ is risen and lives forever, so all of us will rise at the last day." (Catechism of the Catholic Church, no. 1016).

As one can appreciate, our Catholic cemeteries are sacred places joined to our Catholic creed. They are places of prayer which remind us of our final destination: eternal union with God Whom we have come to know and to love in this life so as to live with Him forever in heaven, "the ultimate end and fulfillment of the deepest human longings, the state of supreme, definitive happiness." (*Catechism of the Catholic Church*, no. 1024).

Noting then the importance of our Catholic cemeteries, it is essential that proper policies are in place to assure that all our cemeteries reflect the faith of the Church in the manner in which they are maintained, regulated and provide assistance to those who seek our help at a very sensitive moment in their lives, the time of burial of a loved one. The appearance and proper care of our cemeteries visibly manifests our respect for the deceased. To this end, the attached policies contained in the *Manual of Policies for Catholic Cemeteries in the Diocese of Burlington* are intended to assist all our Catholic cemeteries in their proper management. Our Diocesan Office for Catholic Cemeteries, under the direction of Mr. Robert E. Brown, also is always available to assist those who oversee these cemeteries.

Therefore, having consulted with the Diocesan Presbyteral Council, the College of Consultors, the College of Deans, the Diocesan Administrative Board and the Diocesan Finance Council, I hereby promulgate these *Policies* for Catholic cemeteries in the Diocese of Burlington for implementation in the upcoming year 2013. As a diocesan family, we raise our voices in prayer for our deceased loved ones, beseeching Our Father that their souls and all the souls of the faithful departed, through the mercy of God, may rest in peace. Amen.

Given at the Chancery Office of the Diocese of Burlington on the second day of November in the year of Our Lord two thousand and twelve on *The Commemoration of* All the Faithful Departed, All Souls' Day,

> + Salvatore A. Motano The Most Reverend Salvatore R. Matano Bishop of Burlington

Attested to by:

everend Monsignor John J. McDermott

Vicar General and Chancellor

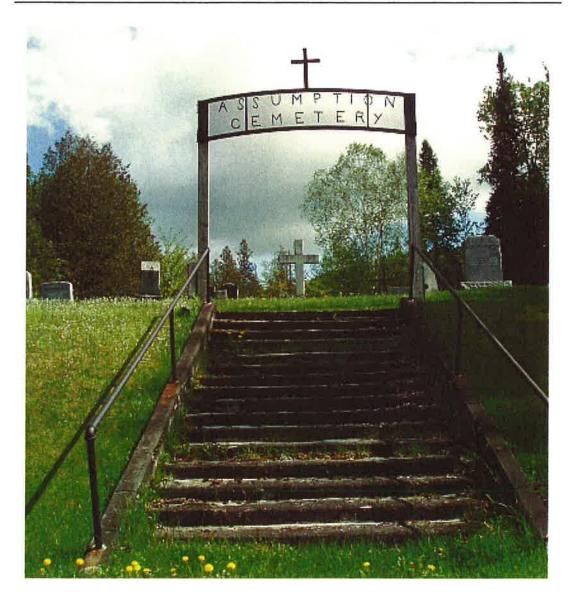
to Dam CE. W The Reverend Father Daniel E. White Moderator of the Curia and Vice-Chancellor

MISSION & MINISTRY

t is important to place the Catholic cemetery within the Catholic burial tradition. That tradition flows out of fundamental tenets of the Catholic faith including:

- the dignity of each individual human person;
- the importance of Baptism into the faith;
- the reality of the resurrection of Jesus Christ;
- the promise of Jesus that His followers will share eternal life;
- the celebration of the Holy Sacrifice of the Mass uniting us to the Cross and our expression of adoration, thanksgiving, petition and supplication.

The operation of a Catholic cemetery ministry should support each of these tenets.



ASSUMPTION/WALLIS POND CEMETERY, CANAAN Established 1860

ROMAN CATHOLIC DIOCESE OF BURLINGTON CATHOLIC CEMETERIES MISSION STATEMENT

VISION

In Saint John's Gospel, we read the words of Jesus: "I came that they might have life and have it to the full." (John 10:10) This earthly life culminates in and reaches its full stature when we return to the Lord to dwell in that place He has prepared for us. (cf. John 14:3) As we make our way to eternity, Jesus supports us, accompanies us and often carries us on our journey to life forever with His Father, our Father, through the community of the Church, whose cornerstone is Jesus Christ. (Ephesians 2:20)

So it is then that death is not the end of the journey, but a beginning. The **Preface for the Dead**, prayed at the *Mass of Christian Burial*, reminds us that for the Lord's faithful people, in death, "life is changed not ended. "As believers in the corporal resurrection of Jesus, we see life as a preparation for eternal life, life forever with God. "For life is to be with Christ, where Christ is, there is life, there is the kingdom. (Cf. St. Ambrose as referenced in the *Catechism of the Catholic Church*, no. 1025

Because of our faith, Catholic cemeteries exist to emphasize the connection between this life and eternal life. With the strength of our earthly bodies, guided by our mind and will desiring to see God, we make our way through this life. Thus, upon death our bodies require and deserve a dignified burial. "The bodies of the dead must be treated with respect and charity, in faith and hope of the Resurrection. The burial of the dead is a corporal work of mercy; it honors the children of God, who are temples of the Holy Spirit. (Catechism of the Catholic Church, no. 2300)

Our cemeteries are places of prayer which remind us of our final destination: eternal union with God whom we have come to know and to love in this life so as to live with Him forever in heaven, "the ultimate end and fulfillment of the deepest longings, the state of supreme, definitive happiness." (Catechism of the Catholic Church, no. 1024)

The Catholic cemeteries in the **Roman Catholic Diocese of Burlington** seek to assist the faithful at such a critical moment when one suffers the death of a family member. Through the Liturgy of the Church, we wish to bring hope where there may be despair, joy where there is sadness and eternal light to dispel the darkness.

HISTORY OF THE CATHOLIC CEMETERY

Cemeteries are rooted in ancient religious rituals of reverence for the dead. Separate sacred spaces have always been set aside for burial. Influenced by Jewish tradition and the diversity of burial practices of Gentile converts, the early Christian church developed a burial tradition which retained reverence for the body and a sacred space for burial but also sought to unite the death/resurrection of the believer with the death/resurrection of the Lord. That is why the Holy Sacrifice of the Mass, the re-presentation and celebration of the death and resurrection of the Lord, has always been integral to the burial of Christians who "have died in the hope of rising again".

SIGNIFICANCE OF THE CATHOLIC CEMETERY

People entering a Catholic cemetery should see symbols of the church's teachings about life, death, and life after death. The cemeteries are part of our rituals and places of prayer. People working or volunteering in cemeteries should provide a service in charity and with respect.

The Roman Catholic Diocese of Burlington has cemeteries dating from the time of the first Catholic presence in Vermont. All Catholic cemeteries operating in the Diocese are part of the church's ministry and life of faith, thereby helping our brothers and sisters to respond to death in the context of the promise of eternal life.

A Catholic cemetery encourages frequent visitation and prayer for the dead. It seeks to foster an environment in which love is remembered, hope is rekindled, and faith is awakened and strengthened. Additionally, responding to the needs of the poor is an integral part of its ministry.

We serve families best when we help them anticipate the reality of death and to make appropriate plans. In the **Roman Catholic Diocese of Burlington** we see the purchase of burial space to be more than a business transaction. It is a teaching moment, an opportunity for growth in faith. When individuals and families acknowledge the issues surrounding mortality and make burial plans, the Catholic cemetery staff must provide a response rooted in faith and that instills confidence in the *Catholic burial tradition*.

In our contact with families, we represent the larger Church and its work should reflect a welcoming, caring and consoling approach to clients and visitors.

CLIENTELE

Catholic cemeteries in the Roman Catholic Diocese of Burlington exist to serve not only the Church but also the greater community and all of society by proclaiming the dignity of every person as a child of God.

Those who serve in Catholic cemeteries will extend their efforts to all baptized members of the Catholic church. Where families are divided in their religious practice, the request for burial of a non-Catholic family member will be respected

SERVICE COMMITMENT

Catholic cemetery services in the Roman Catholic Diocese of Burlington should reflect the faith of the Church: "By death the soul is separated from the body, but in the resurrection God will give incorruptible life to our body, transformed by reunion to our soul. Just as Christ is risen and lives forever, so all of us will rise on the last day." (Catechism of the Catholic Church, no. 1016) Responding to the burial needs of the Catholic community is a sacred trust. People who labor in our cemeteries must be committed to supporting this corporal work of mercy when death occurs.

FUTURE

The Roman Catholic Diocese of Burlington is committed to promoting cemetery services which respect the dignity of every person. Our primary focus is praying for the deceased while comforting the bereaved. The Catholic cemetery will be a place of prayer and liturgical celebration. We will continue to express Catholic belief and practice in the cemetery environment.



St. Ann Cemetery, Milton *Established 1871*



OFFICE OF THE BISHOP

Fifty-Five Joy Drive South Burlington, Vermont 05403

> Phone: (802) 658-6110 Fax: (802) 658-0436

Eternal Rest Grant unto them, O Lord...

My dear brothers and sisters in Christ:

During this month of November, we remember especially our deceased loved ones who have gone before us with the sign of faith and rest in the sleep of peace. We renew our prayers for our beloved dead, asking the Lord, through His mercy, to grant them eternal rest and peace in Him.

The Preface for the Dead, prayed at the Mass of Christian Burial, reminds us that for the Lord's faithful people, in death "life is changed not ended." As believers in the corporal resurrection of Jesus, we see this life as a preparation for eternal life, life forever with God. "For life is to be with Christ, where Christ is, there is life, there is the kingdom." (Cf. St. Ambrose as referenced in the *Catechism of the Catholic Church*, no. 1025).

This union with Jesus Christ begins in this life at Baptism and reaches its earthly culmination in our reception of the Eucharistic Christ in Holy Communion, which prepares us for eternal union with Christ. "Having passed from this world to the Father, Christ gives us in the Eucharist the pledge of glory with him. Participation in the Holy Sacrifice identifies us with his Heart, sustains our strength along the pilgrimage of this life, makes us long for eternal

life, and unites us even now to the Church in heaven, the Blessed Virgin Mary, and all the saints." (Catechism of the Catholic Church, no. 1419).

As believers in the corporal resurrection of Jesus, we see this life as a preparation for eternal life, life forever with God.

"For life is to be with Christ, where Christ is, there is life, there is the kingdom."

(Cf. St. Ambrose as referenced in the Catechism of the Catholic Church, no. 1025).

Noting then the centrality of this most august Sacrament in our earthly journey en route to the heavenly Jerusalem, I am compelled to express concern about the number of Catholic funerals which omit the most essential part of the *Order of Christian Funerals*, namely the Holy Sacrifice of the Mass. Only in the most extraordinary circumstances should the funeral rites proceed without Mass. It is particularly disheartening when good, faithful, practicing Catholics are deprived of Holy Mass at the time of their funeral because those preparing or arranging the funeral have not given consideration to this essential celebration upon one's return to the Lord. Thus, it is so necessary that one's desire to have Holy Mass celebrated according to the *Order of Christian Funerals* be clearly stated in writing and made a part of one's last will and testament.

Still another practice that sadly is becoming rare is scheduling the offering of Holy Mass on the birthdays, anniversaries of death, or other occasions for the repose of the souls of our deceased loved ones. Here it is important to recall the Church's teaching about Purgatory: "All who die in God's grace and friendship, but still imperfectly purified, are indeed assured of their eternal salvation; but after death they undergo purification, so as to achieve the holiness necessary to enter the joy of heaven. The Church gives

the name Purgatory to this final purification of the elect..." (Catechism of the Catholic Church, nos. 1030-1031). In meditating upon the reality of Purgatory, we are further instructed according to the tenets of our Catholic faith that: "From the beginning the Church has honored the memory of the dead and offered prayers in suffrage for them, above all the Eucharistic sacrifice, so that, thus purified, they may attain the beatific vision of God." (Ibid, no. 1032). For us who profess the Catholic faith, there is no better way to cherish the memory of our beloved dead than to have Holy Mass offered for them. The Mass also renews our belief in the Resurrection of Jesus Christ and in the eternal life wrought by His rising from the dead.

Another area of concern which I wish to address is the eulogy, which is optional and, therefore, *not a requirement mandated by the Order of Christian Funerals*. Over the years, in some circumstances, the eulogy has become the focus of the Liturgy rather than the Mass of Christian Burial. This unfortunate development has resulted in a lack of adherence to our present diocesan policy, which was promulgated by my predecessor, The Most Reverend Kenneth A. Angell, the Eighth Bishop of Burlington, after extensive consultation with the Presbyteral Council of the Diocese. The policy notes: "If a priest allows a eulogy at the Funeral Mass, there are some diocesan guidelines which come into effect:

- * Only one person may speak.
- * The eulogy may last no longer than five minutes.
- * The eulogy must be written out before hand and be reviewed by the celebrant of the Mass.
- * The talk should concentrate on the Christian virtues of the deceased."

(Cf. The Sacraments of the Roman Catholic Church: Guidelines for Administration in the Diocese of Burlington, August 15, 2007, Addendum #3, p. 49)

Because we as Catholics believe that "The Eucharist is the source and summit of the Christian life" (Catechism of the Catholic Church, no. 1324), we are blessed with a funeral liturgy that is the Lord's gift to us and a great source of consolation at the time of death. It is at this time that the "Church through its funeral rites commends the dead to God's merciful love and pleads for the forgiveness of their sins. At the funeral rites, especially at the celebration of the Eucharistic sacrifice, the Church community affirms and expresses the union of the Church on earth with the Church in heaven in the one great communion of the saints." (Order of Christian Funerals, no. 6). Thus, the Mass is the focal point of the funeral rites celebrated. While the opportunity to share grief and memories are certainly part of the mourning process, these human interactions more suitably take place among family and at the funeral home where reminiscing and supportive, informal conversation occur.

The celebration of the Mass of Christian Burial is intended to transform the grief and sorrow so deeply felt upon the loss of a loved one by our belief in the eternal life that Christ, not we, has won for us. Thus, at Mass we joyfully proclaim: "We proclaim your Death, O Lord, and profess your Resurrection until you come again." Through Christ, we now are blessed to share in His glorious resurrection and abide with Him forever.

While reflecting further upon the eulogy, I also wish to comment that family members are able to

"We proclaim your Death, O Lord, and profess your Resurrection until you come again."

Through Christ, we now are blessed to share in His glorious resurrection and abide with Him forever. share their experiences of the deceased loved one with the parish priest who can incorporate certain points in his homily. But once again, the homily is to stress the eternal life that we are striving to achieve in Christ. The Holy Sacrifice of the Mass celebrated at the time of death is the Church's most perfect prayer offered to God and begging His mercy that He will "forgive whatever sins he/she committed through human weakness and in [His] goodness grant him/her everlasting peace." (Order of Christian Funerals, Prayer of Commendation).

In concluding, I wish to offer some reflections about Christian burial and our diocesan and parish cemeteries. *The Cat-*

echism of the Catholic Church presents the consistent teaching of the Church about the proper burial of our loved ones: "The bodies of the dead must be treated with respect and charity, in faith and hope of the Resurrection. The burial of the dead is a corporal work of mercy; it honors the children of God, who are temples of the Holy Spirit" (No. 2300). Although cremation is now permitted by the Church, the longstanding practice of burying the body of the deceased in a grave or tomb, in imitation of the burial of the body of Jesus, continues to be encouraged as a sign of Christian faith. Our Catholic cemeteries, blessed and consecrated, receive our mortal bodies, once purified in the waters of Baptism and anointed with the Oil of Salvation, and which housed our immortal souls and were tabernacles for the Lord Himself at each Eucharistic Communion. Thus, upon death our bodies require a dignified burial. Again, in faith we believe, we profess that: "By death the soul is separated from the body, but in the resurrection God will give incorruptible life to our body, transformed by reunion with our soul. Just as Christ is

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(Catechism of the Catholic Church, no. 1024).

risen and lives forever, so all of us will rise at the last day." (Catechism of the Catholic Church, no. 1016).

Even in the case of cremation, the cremated remains are to be given the same respect as the corporal remains of a human body. This includes the manner in which they are carried or transported and their final disposition. They are to be buried in a cemetery or entombed in a mausoleum or columbarium. Scattering cremated remains at sea or on the ground is not permitted. Likewise, keeping the cremated remains in one's home is not the reverent disposition that the Church requires.

As one can appreciate, our Catholic cemeteries are sacred places joined to our Catholic creed. They are places of prayer which remind us of our final destination: eternal union with God Whom we have come to know and to love in this life so as to live with Him forever in heaven, "the ultimate end and fulfillment of the deepest human longings, the state of supreme, definitive happiness." (*Catechism of the Catholic Church*, no. 1024).

I encourage the faithful to consider very seriously our Catholic cemeteries when making preparations for one's death and assuring that one's burial reflects our dignity as the children of God, now called home to the Father.

Our lives are never lived in isolation. We entered this world, I pray, surrounded by those who love us and who continued to love us throughout our lives. Our parents, relatives and dear friends are not to be forgotten in death. As a diocesan family, in union with the whole Catholic Church throughout the world, we raise our voices in prayer on their behalf, beseeching Our Father that their souls and all the souls of the faithful departed, through the mercy of God, may rest in peace. Amen.

Uniting with you in prayer for your beloved deceased, I remain

Sincerely yours in Christ,

The Most Reverend Salvatore R. Matano

Bishop of Burlington

Commemoration of All Souls' Day November 2, 2010 updated November 2, 20012



SAINT MARY CEMETERY, FAIR HAVEN Established 1873

EIGHT-DISCIPLINE APPROACH

dministration and operation of the parochial or parish cemetery is addressed in eight disciplines for achieving an effective cemetery ministry. Each discipline is approached from the religious perspective of the Catholic Church. The 8 disciplines are:

Management
Pastoral & Public Relations
Grounds Operations & Maintenance
Inventory & Development
Office Operations
Human Resources
Sales: Pre-Need & Family Service
Accounting & Finance

The parochial Catholic cemetery operates most effectively when presenting a unified ministry to clients and visitors. These disciplines are intended to support an administrative approach to the policies that foster consistent quality of products, properties and ministerial service at the parish cemetery.

The policy statements are organized within each discipline. Procedures for implementing and administering the policies are included when appropriate.

Hopefully, implementing and using these policies will assure the stability and future of the parochial cemetery, support the pastor or administrator and others assisting him, and provide Catholics families with a well-maintained parochial cemetery that reflects Church teachings about faith in the resurrection.



MANAGEMENT

EADERSHIP, DIRECTION AND COMMUNICATION ARE key to effective operation of any activity in the Catholic Church. The Diocesan Bishop's role is to govern, educate and sanctify the Diocesa and all its ministries entrusted to his pastoral care. Under the Diocesan Bishop's care, Catholic cemeteries have an important ministerial role in the Diocese.

In parishes with parochial cemeteries, the pastor or administrator assures the cemetery's integrity by understanding its complexity and then monitoring financial and operating performance data. He assures long-term operating, budget, and reserve strategies are in place and periodically updated for the parish cemetery.

The following eleven policies support effective management of the parochial cemetery ministry in the **Diocese of Burlington**.

- 1.1 CEMETERY POLICIES
- 1.2 OWNERSHIP
- 1.3 Insurance Coverage
- 1.4 ESTABLISH/EXPAND/CLOSE
- 1.5 CEMETERY ADVISORY BOARD
- 1.6 DIOCESAN DIRECTOR OF CEMETERIES
- 1.7 ROLES & RESPONSIBILITIES
- 1.8 ANNUAL REPORTS
- 1.9 AUTHORITY TO INTERVENE
- 1.10 PROPERTY DAMAGE & CRISIS MANAGEMENT
- 1.11 UNIFORM PROGRAM

CEMETERY POLICIES Policy 1.1

The Diocesan Bishop approves and promulgates policies and procedures for operation of parochial cemeteries within the *Diocese*. Policy development is guided by input from pastors or administrators with parochial cemeteries, independent parochial cemetery evaluations, the Diocesan Director of Cemeteries, the Chancellor, diocesan consultative bodies, and any current or future diocesan cemetery advisory board. (Cf. Canons 1243 and 1276 of the Code of Canon Law)

OWNERSHIP Policy 1.2

The governing document to identify ownership of the parochial or parish cemetery is the deed to the property. The pastor or administrator with parochial cemetery responsibility will obtain two copies of duly registered property deeds for all parcels dedicated as cemetery land in his parish, providing one copy to the Office of the Diocesan Director of Cemeteries and maintaining the second copy with the archive records of the parish cemetery. (Cf. Canon 1243 of the Code of Canon Law)

INSURANCE COVERAGE Policy 1.3

The parochial cemetery will avail itself of the property and liability insurance coverage provided by the *Diocese of Burlington*. A corresponding portion of the insurance premium should be paid by cemetery funds/association monies as determined by the pastor or administrator.

ESTABLISH/EXPAND/CLOSE Policy 1.4

The right to establish parochial or parish cemeteries, including Catholic sections in nonsectarian or municipal cemeteries, resides with the Diocesan Bishop. The decision to open, transfer, close or suppress a Catholic cemetery is also made by the Diocesan Bishop. Once opened, the parish cemetery becomes an integral part of the Catholic Church's mission and its operation and care should reflect this relationship. (Cf. Canons 298, 300, 1205, 1206, 1208 and 1240 of the Code of Canon Law)

CEMETERY ADVISORY BOARD Policy 1.5

The pastor or administrator with parochial cemetery responsibilities will be supported in the planning and administration of the parish cemetery through a cemetery advisory board or committee under a parish finance council made up of a suitable balance of parish laity, representing various disciplines required to effectively manage the cemetery.

The Diocesan Director of Cemeteries will be available as a resource to the pastor or administrator with parochial cemetery responsibilities.

Parish cemetery advisory board members will be vested with consultative authority and will be appointed by the pastor or administrator. The pastor or administrator may implement its ordinary procedure for appointment of such members.

Members of the parish cemetery advisory board or committee serve at the pleasure of the pastor or administrator. The position is unpaid. The parish cemetery advisory board or cemetery committee will meet at least two times each year and keep formal minutes of its meetings.

DIOCESAN DIRECTOR OF CEMETERIES Policy 1.6

The Diocesan Director of Cemeteries is responsible for administration of the *Diocesan Cemetery Program*. The Director serves as a resource to the Diocesan Bishop, diocesan officials, and pastors or administrators with parochial cemetery responsibilities.

The Diocesan Director of Cemeteries should be consulted by pastors or administrators for information about how cemetery matters are handled by diocesan and parochial cemeteries, so as to take advantage of the experience and knowledge of those who have dealt with similar issues and challenges.

Decisions, however, concerning daily administration and operation of parish cemeteries are ultimately the responsibility of the respective pastor or administrator.

ROLES & RESPONSIBILITIES Policy 1.7

The Catholic cemetery program best operates with lay involvement. The Diocesan Director of Cemeteries provides program leadership that supports development of a uniform ministerial program under the leadership of the Diocesan Bishop and in concert with pastors, administrators, cemetery advisory boards or committees, diocesan consultative bodies, and the Chancellor for canonical issues.

Under the guidance of the Diocesan Director of Cemeteries, the cemetery Superintendent carries out the ministry by ensuring proper administration and operation of the diocesan cemetery.

The pastor or administrator, with the Diocesan Director of Cemeteries as a resource, by implementing these policies and procedures, assists in developing a uniform cemetery ministerial program and carries out the parish cemetery ministry under his care.

ANNUAL REPORTS Policy 1.8

The Diocesan Director of Cemeteries and Diocesan Finance Officer develop, modify and format a report for submitting operating and financial information to the *Diocese*. The parochial cemetery is obligated to annually complete and timely submit required operating and financial information. (Cf. Parish Finance and Administrative Manual, Diocese of Burlington, 2009)

The Diocesan Director of Cemeteries will consult with the Diocesan Finance Officer to ensure the reporting period fits with the fiscal year established for other diocesan programs.

The competent consultative bodies, through the Diocesan Director of Cemeteries, receives, reviews and uses these reports to understand and accept the planning for future development as submitted by pastors or administrators with parochial cemetery responsibilities and the Diocesan Director of Cemeteries.

AUTHORITY TO INTERVENE Policy 1.9

The Diocesan Director of Cemeteries may be asked to intervene in individual day to day cemetery operations at the direction of the appropriate diocesan authority when required to protect the interests of the *Diocese*, the parish, and/or the interests of families served by these facilities.

Reasons for intervention may include: request of the appropriate pastor or administrator, complaints, clarification of policies, serious disrepair of a property, suspected fraud or insolvency, and violations of applicable state or federal laws governing operations, financial reporting or environmental requirements. Once the reason for intervention has been investigated, the final decision will be made by the Diocesan Director of Cemeteries.

PROPERTY DAMAGE & CRISIS MANAGEMENT Policy 1.10

Cemetery personnel will report all occurrences of vandalism to the pastor or administrator who will report to local police and assure justice of and restitution from those committing vandalism or desecration. Acts of vandalism or desecration shall also be reported to the Diocesan Director of Cemeteries and the cemetery's insurance carrier.

Accidental property damage may be caused by visitors, vendors, or severe weather. Individual monuments or markers belong to the certificate-holders or their heirs. Damage to these items should be reported to family members when they can be located. Their homeowner's insurance policies may cover cost of repair or replacement of damaged monuments or markers.

Insurance coverage, and in the last instance cemetery funds, should be used for other property damage or to repair seriously damaged monuments which create safety hazards when no family member can be found.

All vendors working on cemetery properties are required to comply in all respects with applicable federal, state and local law, and carry both worker compensation and liability insurance that cover both their employees and any damage caused by them to persons or property at the parish or diocesan cemetery. Vendors must cause their carriers to present current certificates of insurance before commencing work in the parish cemetery.

Pastors or administrators are responsible for assuring that property damage is addressed quickly.

Pastors or administrators will assess any serious damage, personal injury or death occurring on cemetery property and immediately report to appropriate diocesan authorities for required actions or interventions.

ENCOURAGED UNIFORM APPROACH Policy 1.11

All cemeteries of the Diocese of Burlington are encouraged to adopt a uniform mission statement [such as the one contained herein] that clarifies the ministerial vision, clientele and future of the cemetery program. Operating from a common understanding of history and purpose, Catholic cemetery personnel will communicate the universal Catholic theology and effect the same burial practices.

In addition, the Diocese will promulgate and the Diocesan Director of Cemeteries will support parish cemeteries implementing the policies contained herein.



PASTORAL & PUBLIC RELATIONS

ATHOLIC CEMETERY MINISTRY, rooted in both history and tradition, fosters an understanding and belief in the value of life, the promise of resurrection and provides ministerial service that helps families journey through grief and bereavement to hope and peace.

Catholic cemeteries must especially be seen and understood as places for prayer, reflection and remembering. They welcome and encourage frequent visiting by family and friends of the faithful departed.

The following policies are established to support a positive, faith-based image for the parochial cemetery ministry.

- 2.1 IDENTIFICATION
- 2.2 ANNUAL CEMETERY SERVICE
- 2.3 ELIGIBILITY FOR BURIAL
- 2.4 LEGAL & LEGISLATIVE ISSUES
- 2.5 STANDARD RULES & REGULATIONS
- 2.6 MINISTERIAL COLLABORATION
- 2.7 INDIGENT BURIALS

IDENTIFICATION Policy 2.1

The parochial cemetery will be identified with a permanent sign that includes the name of the cemetery and a telephone number of the cemetery office for inquiries.

ANNUAL CEMETERY SERVICE Policy 2.2

The parochial cemetery will celebrate, at least annually, on the cemetery property either the Holy Sacrifice of the Mass for the repose of the souls of the faithful departed who are buried within the facility or offer prayers for the same intention. Celebration of one does not preclude celebration of the other.

Preference is expressed for the celebration of the Holy Sacrifice of the Mass and this can be coordinated with Memorial Day or some other day during clement weather. While the month of November is dedicated to the memory of the deceased, inclement weather may preclude celebrations within the cemetery property but this reality does not eliminate a second service in the parish church to commemorate the Feast of All Souls.

ELIGIBILITY FOR BURIAL Policy 2.3

Eligibility for burial in Catholic cemeteries is governed by the *Code of Canon Law* of the Catholic Church. Canons 1183, 1184 and 1185 address the question of eligibility for Catholic funerals. By extension, if a Catholic funeral is appropriate and permitted, then burial in the parish cemetery is likewise appropriate and permitted. If the funeral is not permitted for a baptized Catholic due to Canon 1184, §1, then a question of eligibility for burial in a parish cemetery is surfaced and must be communicated by the pastor or administrator to the Vicar General or Chancellor of the *Diocese* for a decision.

While burial in a Catholic cemetery is also permitted for members of other religious denominations who have relatives buried in the Catholic cemetery, care must be taken to document the rationale for eligibility to preserve both the ministerial identity and purpose of the program.

LEGAL & LEGISLATIVE ISSUES Policy 2.4

The Diocesan Bishop or his delegate is responsible for interpretation of the *Code of Canon Law* and/or diocesan statutes applicable to Catholic cemeteries.

The pastor or administrator of the parish with cemetery responsibilities will communicate with the Diocesan Director of Cemeteries about legislative issues and the Director will coordinate responses to all regulatory inquiries regarding parochial cemeteries. Individual cemetery legal matters are referred by the pastor or administrator to appropriate professional representatives.

Support for Policy 2.4

General Law covers items such as contracts, standards of care, and negligence. Federal Law covers items such as income, employment taxes, and employee safety. State Law concedes to the state the ability to regulate public health and provides an exemption from taxes for public burial grounds, all churches and church property; there may also be exemptions from assessments for local improvements such as streets, sewers and water lines.

Administrative Regulations cover the requirements for permits for disposition of human remains, disinterments, and recording of cemetery burial activities. Local Law addresses items like zoning, set-back requirements, building size and placement, fencing, ornamentation and signs.

STANDARD RULES & REGULATIONS Policy 2.5

The Diocesan Director of Cemeteries shall coordinate a uniform approach to parochial cemetery rules and regulations, be responsible for coordinating proposed changes to rules and regulations, and disseminating them to pastors and administrators of parochial cemeteries upon proper approvals. Local rules and regulations will be in accord with any rules and regulations promulgated by the *Diocese of Burlington*.

These rules and regulations will be available at each parochial cemetery office. Uniform, condensed rules may be published in pamphlet form for distribution to patrons, visitors and vendors.

MINISTERIAL COLLABORATION Policy 2.6

The Diocesan Director of Cemeteries, pastors, and administrators with parochial cemetery responsibilities will support parish cemeteries in developing materials and strategies that foster a clear understanding of the cemetery ministry.

Approaches include development and dissemination of promotional literature, suggested content for religious education programs, suggested homily background information near appropriate religious holy days, and other information for diocesan and parish leadership that promotes growth and success of the cemetery program.

INDIGENT BURIALS Policy 2.7

All diocesan and parochial cemeteries will have rules and regulations contain sections which address how the cemeteries are to respond to the needs of the poor and indigent when requests for burial services are made.

Those sections of the standard rules and regulations are to be carefully reviewed by the Diocesan Director of Cemeteries, pastors, and administrators, and enforced as provided.



OPERATIONS & MAINTENANCE

THE CATHOLIC PARISH CEMETERY MUST BE well-maintained, efficiently operated and have sufficient financial reserves to assure perpetual care. At every stage of a cemetery's development its appearance should add to the faith-based element of this ministry.

To generate sufficient revenues to assure proper maintenance of the parochial or parish cemetery, including infrastructure, products must be appropriately priced and all legitimate cemetery services must generate revenue.

The following policies are established to support achievement of this result in the parochial cemetery ministry.

- 3.1 CEMETERY SERVICES
- 3.2 OPERATING STANDARDS/MAINTENANCE
- 3.3 Infrastructure
- 3.4 SAFETY
- 3.5 COMMITTAL SERVICES
- 3.6 EQUIPMENT
- 3.7 VAULTS, LINERS & CASKET PROTECTION
- 3.8 WETLANDS & REFUSE DISPOSAL
- 3.9 WINTER STORAGE

CEMETERY SERVICES Policy 3.1

The parish cemetery will assure and govern the provision of opening/closing of graves, crypts and niches, the sale and placement of crypt front identification and memorialization, the placement of flush memorials, and the foundations for the placement of upright monuments.

When these services are sub-contracted, the contract will be executed through a cemetery official and a set fee for the execution of the contract will be charged by the cemetery to assure the proper maintenance of the facility.

OPERATING STANDARDS/MAINTENANCE Policy 3.2

The parochial cemetery will be safely operated and maintained to clearly manifest the Church's care and respect for her deceased members and their families.

The pastor or administrator with parochial cemetery responsibilities will advocate for standardized turf maintenance, regular attention to infrastructure items, and reasonable enhancements to the cemeteries that reflect their religious identity and mission.

INFRASTRUCTURE Policy3.3

The parochial cemetery will document the existence and condition of all infrastructure items (e.g. roads, fences, shrines, trees, etc.). Each year, proper attention will be given to infrastructure items to assure proper maintenance and the safety of visitors and workers.

Each year parish cemetery management will budget for proper attention to the needs of infrastructure items, transmit the information to the pastor or administrator, advisory board and parish council/parish finance council, and, once funds are made available, assure that these items are attended to in a timely manner.

SAFETY Policy 3.4

Parochial cemeteries are to be regularly inspected for safety hazards by the Diocesan Director of Cemeteries, the pastor or administrator, and a parish cemetery committee member. The inspection includes grounds, memorials, buildings and their contents, other structures, and equipment. Any identified hazards shall be corrected immediately and a copy of the completed work order sent to the inspector.

Minor accidents on cemetery property should be documented and the original documentation provided to the pastor or administrator who will send a copy to the cemetery's insurer. A serious injury or death should be reported immediately to the Vicar General/Chancellor, Diocesan Director of Cemeteries, and Diocesan Insurance & Facilities Department.

Cemetery employees and volunteers will be provided copies of OSHA guidelines for workplace safety and issued any supplies or equipment required to protect them from injury. Employees and volunteers are expected to use required safety items when working at the cemetery.

COMMITTAL SERVICES Policy 3.5

The Order of Christian Funerals will be followed. Committal services will take place at the actual burial, entombment, or inurnment site. When possible, the body or remains will be placed at the grave, crypt or niche during the service. Appropriate training and instruction should be provided to cemetery staff or contractors to assure this activity is completed safely.

Alternative use of committal chapels is permitted when weather, age and ability of mourners to reach the interment site, or safety considerations require an exception. Cemetery management makes this determination.

EQUIPMENT Policy 3.6

The Diocesan Director of Cemeteries is a resource to assist parochial cemeteries within the *Diocese of Burlington* in sharing and/or obtaining vehicles and equipment. The goal is to promote lower costs, better quality equipment and increased efficiency.

The Diocesan Director of Cemeteries may also develop a process for notifying parochial cemetery administrators when used equipment may be available for purchase from another cemetery, or if there are appropriate rental sources.

VAULTS, LINERS & CASKET PROTECTION Policy 3.7

Burial vaults, grave liners and casket outer protective coverings increase safety, promote efficiency and lower operating costs. Therefore, for grave burial, outer burial containers are required. A diverse selection is available from funeral homes.

For mausoleum entombment a crypt liner is required for both community and private facilities, available through mausoleum providers or funeral homes.

For ground inurnment of cremated remains, a cremation liner is required, available through funeral homes; for mausoleum inurnment, a suitable urn is required.

WETLANDS & REFUSE DISPOSAL Policy 3.8

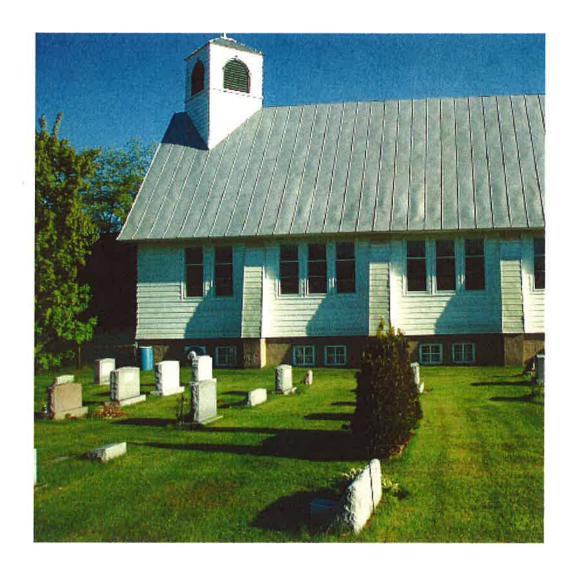
The parochial cemetery will comply with state and federal regulations for designated wetlands conservation as well as state and local regulations regarding proper disposal of excess soil and other cemetery refuse. The Diocesan Director of Cemeteries will act as a resource and guide required research into applicable norms.

WINTER STORAGE Policy 3.9

Parish cemetery management is required to have available the proper equipment and work force to enable burials to be made during all seasons of the year.

Should parish cemetery management desire to close the facility because of inclement weather, it will seek the approval of the pastor or administrator. If given, provision must be made to accommodate the burials of those who have died within that period as soon as reasonably possible.

Unless the cemetery has its own secure burial vault for temporary winter storage, during cemetery closings, the cemetery should not take custody of the body. The local funeral home should retain custody until the proper grave has been prepared and is able to be safely accessed for use.



St. Mary Cemetery, Franklin Established 1869



INVENTORY & DEVELOPMENT

URING THE PAST 50 YEARS THE CEMETERY INDUSTRY has developed new burial practices and the public is generally more accepting of alternatives for disposition of human remains. This environment provides opportunity for pastors and administrators of parish cemeteries to preserve land, increase efficiency and lower costs for consumers.

Not all cemeteries are of sufficient size that they can provide the complete menu of burial, entombment and inurnment alternatives. At a minimum, however, special care must be taken to assure that provision is made for the inurnment of cremated remains in such a way that ownership rights are respected, land conservation and appropriate pricing are in place.

The following policies will support consistent service and greater efficiency for the **Catholic** parochial cemetery.

- 4.1 PRODUCTS & SERVICES
- 4.2 Grave Numbering & Maps
- 4.3 INVENTORY SIZE
- 4.4 CREMATION
- 4.5 PROJECT DEVELOPMENT

PRODUCTS & SERVICES Policy 4.1

The parochial cemetery may offer products and services that are consistent with the Catholic cemetery program mission, state and local regulations, and meet expectations of patrons.

Pricing should generate sufficient revenue to ensure financing of current and long-term operating requirements. The pastor or administrator will coordinate and support development of new products and offering of new services, if possible.

GRAVE NUMBERING & MAPS Policy 4.2

The parochial cemetery will be periodically surveyed. Survey results will be the basis for creating general property and section maps.

At larger properties, a master plan, prepared by a cemetery professional, is highly recommended. Copies of maps and master plans for parochial cemeteries will be provided to the Diocesan Director of Cemeteries.

Corner posts where appropriate will be installed in the ground and identified on the maps for each section. Where possible, graves or plots should be identified by an in-ground numbering system. The cemetery should require monuments to carry section, plot and grave identification on the top of the base or on the side of a flat marker.

INVENTORY SIZE Policy 4.3

Care must be taken not to develop more ground property than can be reasonably expected to be sold in a 5-year time frame so that needless maintenance expense is avoided.

The pastor or administrator with parochial cemetery responsibilities, in collaboration with the Diocesan Director of Cemeteries, will plan and implement mausoleum construction or other cemetery property expansion. Proposed mausoleum construction projects will be supported by a market analysis. Parish cemeteries should seriously investigate the provision of niche banks for cremated remains.

CREMATION Policy 4.4

The pastor or administrator with parochial cemetery responsibilities, collaborating with the Diocesan Director of Cemeteries, will guide all proposals for development of cremation products/services in the parish cemetery. All cremation inurnments will permit proper memorialization.

The practice of scattering cremated remains, or strewing or commingling of these remains – including the use of a designated scattering garden – is not consistent with Church practice and will not be permitted. A Catholic church building, or the grounds immediately surrounding it, are not suitable locations for columbaria without provision for inhumation (full body burial) and would need the Diocesan Bishop's permission.

Prior to any additional burial in an existing interment space, parish cemetery administrators must assure that those requesting such second use are entitled heirs and have permission of all with co-extensive interest in the space to be used and that there is adequate space available.

PROJECT DEVELOPMENT Policy 4.5

The Diocesan Cemetery Advisory Board, the Diocesan Building Commission, and the Facilities and Insurance Department will review all large parochial cemetery development proposals prior to presentation to the Diocesan Bishop and his advisory boards.

This review process applies to land acquisition, mausoleum construction, installation of garden crypts or lawn crypts, addition of cremation niches, and development of cemetery grounds.

The Diocesan Bishop or his delegate makes final decisions after appropriate consultations based upon the information provided.



St. Stephen Cemetery, Colchester Established 1893-98



OFFICE OPERATIONS

The Parish Cemetery Office supports at-Need burial arrangements, (purchase of memorial products, if applicable), pre-need sales of graves, crypts or cremation niches, complaint response, and inquiries from visitors needing assistance with locating a grave or copies of cemetery records. At smaller parochial cemeteries, because of the size/limited activity, this function may take place at the parish or rectory office where cemetery records are retained.

In addition to serving as a location of where burial arrangements are made, cemetery records are stored, and inquiries from certificate-holders or visitors take place, the most important reality is the atmosphere of ministerial service and the caring demeanor evidenced by all who interact in the name of the Catholic Church on behalf of the deceased and his/her bereaved family and friends.

The following policies support consistent service and uniform integrity of parish cemetery records.

- 5.1 SOUND BUSINESS PRACTICES
- 5.2 FORMS & RECORDS
- 5.3 RECORDS SECURITY & RETENTION
- 5.4 ADMINISTRATION OF BURIAL RIGHTS
- 5.5 MEMORIAL PERMISSION
- 5.6 COMPUTER SOFTWARE
- 5.7 OFFICE ENVIRONMENT

SOUND BUSINESS PRACTICE Policy 5.1

The diocesan and parochial cemetery offices will use standard, sequentially numbered burial right documents and other controlled forms that are part of cemetery business transactions.

Generally accepted accounting principles and business practices that include separation of responsibility for those handling cash and conducting other business transactions will be followed in accordance with the *Parish Finance* and *Administrative Manual*, *Diocese of Burlington*, 2009.

Sales transactions, grave selections, and orders for opening of graves, crypts or niches will be verified before permanent record entries are made or work is started.

FORMS & RECORDS Policy 5.2

The parish cemetery will maintain certificate/easement-holder records to permit cross reference by name, location and purchase date. Interment records will be accessible by name, burial date or location. When automated systems are used, back-up files will be created regularly and stored in a different location to protect against loss of data. No original records are ever to be destroyed when records are converted to electronic formats.

RECORD SECURITY & RETENTION Policy 5.3

The parish cemetery will maintain complete records and secure them from loss by fire or theft. Minimum data required includes certificate-holder's contact information, particulars about each of the interred, and identification of certificate-holder's assignment of heirs or spaces.

These records will be maintained in the parish or cemetery office at all times. Destruction of historical paper records is prohibited even though this information is converted to an automated, electronic format.

A back-up copy of records should be kept off-site. The Diocesan Director of Cemeteries may provide an archive service for electronic storage of cemetery sales and service data.

ADMINISTRATION OF BURIAL RIGHTS Policy 5.4

In the matter of the conveyance of the right to bury, the laws that govern a public or nonsectarian cemetery will also govern the parish cemetery to the extent applicable.

Those responsible for the administration of parish cemetery records and facilitation of burial arrangements must be conversant with and competent to properly apply the provisions of the law.

The applicable law is to be referenced in the standard Rules & Regulations for the parochial cemetery.

MEMORIAL PERMISSION Policy 5.5

Certificate-holders shall have the right to memorialize or identify graves, crypts and niches within the parish cemetery. To assure that the proper person is requesting permission to erect a monument or memorial, a standard permission application is required and may be obtained from the office of the Diocesan Director of Cemeteries, if needed.

The application must contain provision for a sketch of the monument or memorial which shows the names and correct placement according to the layout of the space. A monument or memorial must contain either a cross or other appropriate Catholic symbol and may never contain symbols, words or other depictions which are contrary or offensive to the Catholic faith.

COMPUTER SOFTWARE Policy 5.6

The Diocesan Director of Cemeteries is consulted prior to the selection of software to be used in the parish cemetery. The objective is to ensure as uniform as possible use of suitable software that can be supported by various computer and software technology staffs of the *Diocese*.

OFFICE ENVIRONMENT Policy 5.7

Parochial cemetery offices or cemetery office space in the parish office or rectory should reflect a quiet religious atmosphere where patrons can conduct business transactions in privacy. When possible, use of artwork reflecting Catholic teaching about Christ's Resurrection and Eternal Life is encouraged. Interactions with families should support a ministry of compassion and transactions should reflect ethical business practice.



HUMAN RESOURCES

HIS DISCIPLINE FOSTERS AN ENVIRONMENT that encourages and supports ministerial service, effective communication, long-term personal commitment, and skills development for employees.

The Catholic Church is committed to all laity who assist parochial cemeteries, assuring that they have a deep appreciation of the theology that is the foundation of cemetery ministry.

The following policies are intended to assist the pastors and administrators in supporting all levels of cemetery staff to appreciate the depth and breadth of the work they do as a profound expression of the potential for building the Kingdom of God.

- 6.1 HUMAN RESOURCES PROGRAM
- 6.2 REPORTING PERSONNEL COSTS
- 6.3 INDEPENDENT CONTRACTORS

HUMAN RESOURCES PROGRAM Policy 6.1

Consistent with standard human resources policy and practice of the *Office of Human Resources* of the *Diocese of Burlington*, parochial cemetery employment should include, as appropriate, job descriptions, performance evaluations, training and benefit administration.

The objective is to attract and retain highly qualified and motivated personnel, and assure compliance with civil laws governing employment practice. Mission-oriented hiring at any Catholic facility is always a priority.

REPORTING PERSONNEL COSTS Policy 6.2

The pastor or administrator of the parish with parish cemetery responsibility will assure a accurate reporting of wages, salaries and benefits. Complete identification of cemetery employment costs supports realistic pricing of program goods and services, and compliance with federal, state and local tax regulations.

INDEPENDENT CONTRACTORS Policy 6.3

The pastor or administrator is ultimately responsible for implementation of written agreements with any outside person or company working in the parish cemetery. Any such agreements will confirm that the contractor is not an employee of the cemetery, parish or *Diocese*, describe all services to be provided, identify fees, state that work will in all respects comply with applicable federal, state and local law, describe liability insurance coverage for personal injury and property damage, and contain indemnification provisions that protect the cemetery, parish and *Diocese* if the contractor or its employees are injured or cause injury or damage on cemetery property.

For work involving amounts over \$500.00, agreements directly between the parish cemetery and independent contractors shall be transmitted to the pastor or administrator for review before execution, and in appropriate cases, also reviewed by appropriate legal counsel.

For independent contractors engaged to perform work at a cemetery plot on behalf of the certificate-holder, representative or designate, such independent contractor must first be granted permission to do such work by cemetery managerial personnel, who shall assure that such contractors are properly licensed, and that appropriate bonding, insurance, and/or indemnifications are in place to safeguard the cemetery, parish and *Diocese* in case of personal injury or property damage. Contractors will never be paid in cash.

A form containing such representations, and attaching proof where appropriate, may be utilized for this purpose, which shall also contain a representation and statement by the independent contractor that all work will comply in all respects with applicable federal, state and local law.



SALES: PRE-NEED & FAMILY SERVICE

ontinued viability of the parochial cemetery ministry may be significantly dependent on the parish's ability to teach new generations about the Catholic faith and the Church's burial tradition and its facilities. The parish cemetery needs to become an important and visible sign of Catholic beliefs about life, death, life after death, the dignity of the baptized, and the communion of saints.

The pastor or administrator of a parish cemetery must become familiar with all the dynamics surrounding death and bereavement.

The following policies are intended to assure the integrity of the parish cemetery while supporting growth of a cemetery ministry in the parish.

- 7.1 SALES ENVIRONMENT
- 7.2 PRICES & TERMS

SALES ENVIRONMENT Policy 7.1

Parish cemetery management recognizes three environments within which purchase of cemetery products and services can take place, i.e. pre-need, at-need, and post-need.

Provision will be made to allow purchase of burial products, i.e. graves, crypts, niches, in all three environments. In the at-need (for immediate use) environment, however, products and services must be paid in full prior to the interment.

PRICES & TERMS [7.2]

The pastor or administrator and parish cemetery management will annually review pricing of goods and services to ensure pricing is fair, competitive, and sufficient to support long-term care obligations.



St. Genevieve Cemetery, Shoreham Established 1883



ACCOUNTING & FINANCE

Ralistic Cemetery Financial Planning requires attention to many issues that include an obligation to provide for permanent care and infrastructure repairs, even when new sources of income are exhausted. Good stewardship of the parish cemetery requires regular reporting and monitoring of financial performance.

Those responsible for the administration of the temporal goods of the Church recognize the evolving interest by government in the fiscal stability of social ministries and ecclesial communities of the Church.

The following policies support long-term financial viability and fiscal integrity of the parochial cemetery.

- 8.1 CHART OF ACCOUNTS & REPORTING
- 8.2 **AUDITS**
- 8.3 **ENDOWMENT CARE**
- 8.4 RECEIVABLES

CHART OF ACCOUNTS & REPORTING Policy 8.1

The Diocesan Director of Cemeteries consults with the Diocesan Finance Officer to develop a standard chart of accounts for use at each parochial cemetery.

Accrual accounting methods will be followed and the diocesan fiscal year will be used for reporting. Burial activity will be maintained on both a fiscal and calendar year basis.

AUDITS Policy 8.2

The parochial cemetery is subject to periodic audits by the Diocesan Finance Office. Ordinarily, these will be scheduled upon the change of pastors, when requested by a pastor upon the change of parish cemetery personnel, or on a calendar of regular 5-year rotations. However, audits may be initiated by diocesan administration at any time.

ENDOWMENT CARE Policy 8.3

The parochial cemetery establishes and regularly contributes to its endowment care. The pastor or administrator, with the support of the Diocesan Director of Cemeteries and the Diocesan Finance Officer, determines the size of the fund required to assure that the parochial cemetery has a sufficient reserve to guarantee future maintenance requirements.

The pastor or administrator, in conjunction with the Diocesan Finance Officer, will annually review the minimum required contribution for perpetual care. The contribution rate will be adjusted as required to accomplish the fund objective.

The fund's ultimate goal is to grow and produce sufficient income, through accrual of interest, to sustain current and future maintenance obligations, in perpetuity.

Parishes in difficulty may apply for help through the *Diocese of Burlington*'s *Parish in Need Fund*.

The parochial cemetery will deposit all monies collected for perpetual or endowment care into the trust fund established solely for this purpose.

RECEIVABLES Policy 8.4

Graves, crypts and niches may be sold pre-need with a reasonable period of time for payment (and interest may be charged). Should a grave, crypt or niche be required for use prior to payment in full of the sales contract, the space to be used must be paid in full and the original contract revised to accommodate the change.

Cemetery charges for the opening and closing of graves, crypts or niches must be paid at the time of the request for the opening.

Cemetery charges for construction of foundations must be paid in full at the time of the request for the foundation. No monument or memorial may be erected on a grave, crypt or niche that has not been paid in full.



St. Mary Cemetery, Middlebury Established 1882

Citations and Quotations 1983 Code of Canon Law

BOOK II: THE PEOPLE OF GOD

Title V: Associations of Christ's Faithful

Chapter I: Common Norms

Canon 298 § 1 In the Church there are associations which are distinct from institutes of consecrated life and societies of apostolic life. ... They may also devote themselves to other works of the apostolate, such as initiatives for evangelization, works of piety or charity, and those which animate the temporal order with the Christian spirit.

Canon 300 No association may call itself 'Catholic' except with the consent of the competent ecclesiastical authority, in accordance with Canon 312.

BOOK IV: THE SANCTIFYING OFFICE OF THE CHURCH

Part II: The Other Acts of Divine Worship

Title III: Church Funerals

Canon 1176 § 1 Christ's faithful who have died are to be given a Church funeral according to the norms of law."

- § 2 Church funerals are to be celebrated according to the norms of the liturgical books. In these funeral rites the Church prays for the spiritual support of the dead, it honors their bodies, and at the same time it brings to the living the comfort of hope."
- § 3 The Church earnestly recommends that the pious custom of burial be retained; but it does not forbid cremation, unless this is chosen for reasons which are contrary to Christian teaching."

Chapter I: The Celebration of Funerals

Canon 1180 § 1 If a parish has its own cemetery, the deceased faithful are to be buried there, unless another cemetery has lawfully been chosen by the deceased person, or by those in charge of that person's burial."

§ 2 All may, however, choose their cemetery of burial unless prohibited by law from doing so."

Canon 1182 After the burial an entry is to be made in the register of the dead, in accordance with particular law.

Chapter II: Those to Whom Church Funerals Are to Be Allowed or Denied

Canon 1183, Canon 1184, Canon 1185 address this matter and can be referenced directly should the need arise.

Part III: Sacred Places and Times

Title I: Sacred Places

Canon 1205 Sacred places are those which are assigned to divine worship or the burial of the faithful by the dedication or blessing which the liturgical books prescribe for this purpose.

Canon 1206 The dedication of a place belongs to the diocesan Bishop and to those equivalent to him in law.

Canon 1208 A document is to be drawn up to record the dedication or blessing of a church, or the blessing of a cemetery. One copy is to be kept in the diocesan curia, the other in the archive of the church.

Canon 1211 Sacred places are desecrated by acts done in them which are gravely injurious and give scandal to the faithful when, in the judgment of the local Ordinary, these acts are so serious and so contrary to the sacred character of the place that worship may not be held there

until the harm is repaired by means of the penitential rite which is prescribed in the liturgical books."

Chapter V: Cemeteries

- Canon 1240 § 1 Where possible, the Church is to have its own cemeteries, or at least an area in a public cemeteries which is duly blessed and reserved for the deceased faithful.
- §2 If, however, this is not possible, then individual graves are to be blessed in due form on each occasion."
- Canon 1241 § 1 Parishes and religious institutes may each have their own cemetery.
- § 2 Other juridical persons or families may each have their own special cemetery or burial place which, if the local Ordinary judges accordingly, is to be blessed.
- Canon 1242 Bodies are not to be buried in churches, unless it is a question of the Roman Pontiff or of Cardinals or, in their proper Churches, of diocesan Bishops even retired.
- Canon 1243 Appropriate norms are to be enacted by particular law for the management of cemeteries, especially in what concerns the protection and the fostering of their sacred character.

BOOK V:THE TEMPORAL GOOD OF THE CHURCH

- Canon 1276 § 2 Ordinaries are to regulate the whole matter of the administration of ecclesiastical goods by issuing special instructions, within the limits of universal and particular law.
- Canon 1277 ...administrative financial acts of major importance must involve the Finance Committee and the College of Consultors."
- Canon 1278 This canon cites the circumstances under which delegation is appropriate.

Canon 1284 § 1 Administrators are to perform their duties with the diligence of a good householder, involving:

- 1° vigilance lest goods perish or suffer damage (includes arranging for insurance coverage);
- 2° ensure ownership is protected in civil areas;
- 3° observe canon and civil law to insure that no damage comes to the Church from nonobservance;
- 4° seek income and expend proceeds properly;
- 5° pay interest and capital loans;
- 6° with consent of the Ordinary make use of surplus funds in proper investments;
- 7° keep accurate records of income and expenditures;
- 8° draw up an account of the administration at the end of each year;
- 9° keep an accurate and suitable archive of documents and records.

Canon 1284 also earnestly recommends budgets be drawn each year of income and expenditures."

Canons 1254-1258 Introduce the church's rights to acquire, retain, administer and alienate temporal goods.

Title I: The Acquisition of Goods

Canons 1259-1272 Address the ways in which the church acquires temporal goods.

Title II: The Administration of Goods

Canons 1273-1289 Address the ways in which the church administers the goods it has acquired.

Vermont Cemetery Legislation may be referenced & printed from:

<u>www.leg.state.vt.us/statutes</u> Click on Title 18 - Health, Chapter 121 - Cemeteries

Chronology Parochial Cemeteries of the Roman Catholic Diocese of Burlington

Year	Cemetery Name	Cemetery Location	Parish Name
1830	St. Joseph	Burlington	Cathedral
1836	St. Patrick, Inc.	Fairfield	St. Patrick
1841	St. Patrick	Moretown	St. Patrick
1846	Doran/Pleasant Valley	Underhill	St. Thomas
1850	St. Louis	Highgate Center	Nativity – St. Louis
1851	Irish Settlement Road	Underhill	St. Thomas
1854	St. John	Northfield	St. John the Evangelist
1855	St. Mary (Old)	Brandon	St. Mary
1857	Old Catholic	Bennington	Sacred Heart – St. Francis de Sales
1858	St. Augustine	Montpelier	St. Augustine
1830	St. Amadeus	Alburg	St. Amadeus
1860	St. Jerome	East Dorset	Christ Our Savior
1860	Assumption/Wallis Pond	Canaan	Diocese
1861	Our Lady of Mt. Carmel	Charlotte	Our Lady of Mt. Carmel
1861	St. John of the Cross	Albany	Most Holy Trinity
1861	St. Ignatius	Lowell	St. Ignatius
1862	St. James/Lakeside (Old)	Brighton/Island Pond	Mater Dei
1864	St. Peter	Vergennes	St. Peter
1864	St. Bridget	West Rutland	St. Bridget
1864	St. John the Baptist	Enosburg Falls	St. John the Baptist
1865	St. Alphonsus	Pittsford	St. Alphonsus Liguori

Year	Cemetery Name	Cemetery Location	Parish Name
1866	Old Catholic/West Street	Rutland	St. Peter
1867	New Catholic	Bennington	Sacred Heart – St. Francis de Sales
1868	St. Mary	Richmond	Our Lady of the Holy Rosary
1869	Holy Cross	St. Albans	St. Mary (Immaculate Conception)
1869	St. Mary	Franklin	St. Mary
1869	St. George	Bakersfield	St. Anthony - St. George
1870	St. Anthony	White River Junction	St. Anthony
1871	St. Ann	Milton	St. Ann
1871	St. John	Johnson	Most Holy Name of Jesus
1871	St. Paul	Orwell	St. Paul
1873	St. Thomas/Range Road	Underhill	St. Thomas
1873	St. Francis Xavier	Winooski	St. Francis Xavier
1873	St. Columban	Arlington	Christ our Savior
1873	St. Mary	Fair Haven	Our Lady of Seven Dolors
1873	St. Patrick	Wallingford	St. Patrick
1873	St. Joseph of Isle La Motte	Isle La Motte	St. Joseph
1875	Holy Cross	Randolph	Our Lady of the Angels
1875	St. Mary Star of the Sea	Newport	Mater Dei
1876	Mt. Calvary	St. Johnsbury	Corpus Christi
1876	St. Mary (New)	Brandon	St. Mary
1878	Mt. Calvary	Burlington	St. Joseph Co-Cathedral
1878	St. Michael	Brattleboro	St. Michael
1878	St. Paul	Barton	Conversion of St. Paul/Holy Trinity
1881	St. Dominic	Proctor	St. Dominic
1882	St. Mary	Middlebury	St. Mary
1882	St. Joseph	Rutland	Immaculate Heart of Mary

Year	Cemetery Name	Cemetery Location	Parish Name
1882	St. Stanislaus Kostka	West Rutland	St. Stanislaus Kostka
1882	St. Mary	Swanton	Nativity of the BVM/St. Louis
1883	St. Genevieve	Shoreham	St. Genevieve
1887	St. Monica	Barre	Barre City/Hope Cemetery
1887	St. Bernard (Old)	Norton	Mater Dei
1887	St. Raphael	Poultney	St. Raphael
1889	St. Charles	Westminster	St. Charles
1889	St. Teresa	Hyde Park	Most Holy Name of Jesus
1890	Sacred Heart of Jesus	West Rutland	St. Bridget
1891	Calvary	Rutland	St. Peter
1891	St. Isidore	Montgomery Center	St. Isidore
1891	St. Stanislaus	Bloomfield	Diocese
1892	St. Elizabeth	Lyndonville	Corpus Christi
1894	Holy Family	Essex Junction	Holy Family - St. Lawrence
1894	Mt. Calvary	St. Albans	Holy Angels
1895	St. Sylvester	Barre Town	St. Sylvester
1892	St. Catherine of Siena	Shelburne	St. Catherine of Siena
1896	St. Francis	Windsor	St. Francis of Assisi
1896	Holy Cross	Duxbury	St. Andrew
1898	Mt. St. Joseph	Bristol	St. Ambrose
1900	St. Mary	Springfield	Maternity of the Blessed Virgin Mary
1900	Mt. Olivet	Hartford	St. Anthony
1900	Fairview Catholic	Hardwick	St. Norbert (Queen of All Saints)
1900	St. John Vianney	Irasburg	Most Holy Trinity
1900	St. Michael	Greensboro Bend	St. Michael (Queen of All Saints)
1901	Holy Rosary	Richmond	Our Lady of the Holy Rosary

Year	Cemetery Name	Cemetery Location	Parish Name
1901	All Saints	Richford	All Saints
1901	Sacred Heart	Troy	Sacred Heart
1904	St. John the Baptist	North Bennington	St. John the Baptist
1906	St. Stephen	Colchester	St. Stephen
1907	St. James/Lakeside (New)	Island Pond	Mater Dei
1913	St. Anthony	Sheldon Springs	St. Anthony
1918	Notre Dame	North Troy	St. Vincent de Paul
1920	Holy Cross	Colchester	Holy Cross
1921	Mt. Calvary Annex	Burlington	St. Joseph Co-Cathedral
1923	Sacred Heart	Westminster	St. Charles
1935	Calvary	Northfield	St. John the Evangelist
1936	Mt. Calvary	Burlington	St. Joseph Co-Cathedral
1939	St. Bernard (New)	Norton	Mater Dei
1940	St. Luke	Fairfax	St. Luke
1948	St. Theresa	Barton	Most Holy Trinity
1949	St. Edward	Derby Line	Mater Dei





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